

House Bill 805

By: Representatives Peake of the 137th, Epps of the 140th, and Cole of the 125th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Macon to levy an excise tax pursuant to
2 subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions,
3 and limitations; to provide for related matters; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
8 governing authority of the City of Macon is authorized to levy an excise tax pursuant to said
9 subsection at a rate not to exceed 7 percent of the charge for the furnishing for value to the
10 public of any room or rooms, lodgings, or accommodations furnished by any person or legal
11 entity licensed by, or required to pay business or occupation taxes to, the municipality for
12 operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other
13 place in which rooms, lodgings, or accommodations are regularly or periodically furnished
14 for value.

15 **SECTION 2.**

16 The enactment of this Act is subsequent to the adoption of the governing authority of the City
17 of Macon adopted on August 19, 2008, by the city council and approved by the mayor on
18 August 21, 2008, which specifies the subsequent tax rate, identifies the projects or tourism
19 product development purposes, and specifies the allocation of proceeds.

20 **SECTION 3.**

21 In accordance with the terms of such resolution:

22 (1) In each fiscal year during which a tax is collected under paragraph (2) of
23 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
24 than 50 percent of the total amount of taxes collected that exceed the amount of taxes that

25 would be collected at the rate of 5 percent shall be expended for promoting tourism,
26 conventions, and trade shows by the destination marketing organization designated by the
27 City of Macon; and
28 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
29 be collected at the rate of 5 percent which are not otherwise expended under
30 paragraph (1) of this section shall be expended for tourism product development.

31 **SECTION 4.**

32 All laws and parts of laws in conflict with this Act are repealed.